

STATE: MINNESOTA

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1988 settlement). For final rates, the DSH percentage calculations are based on the cost settlement for the previous fiscal year.

2.53 DSH Percentage

(A) MA MI* Patient Revenue: Most recently settled Medicaid cost settlement plus Medicaid receipts for the same year less the amount of any prior year's Medicaid settlement included in the receipts.

(B) Cash subsidies [B(1) - B(2)]:

Because the State absorbs the costs exceeding receipts, Cash Subsidies equals the Cost of MI Programs (1) less Total MI Collections (2):

(1) Cost of MI Programs:
Amounts reported as allowable cost for the prior year's Medicaid cost settlement.

(2) Total MI Collections:
Total receipts reported, adjusted for Medicaid costs settlement in the same manner as MA MI Patient Revenue (A).

(C) Federal and State
Funds [A + B]

(D) Total Revenue [B(2)]

(E) Cash Subsidies [B]

(F) Total Revenue + Cash Subsidies
[D + E]

* MI = mentally ill or mental illness

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G Ratio of Government Funding: Total [C/F]:

The percent of resources provided by federal and state government to supply services to low income clients.

(H) Cost of Charity Care [B]

(I) Cash Subsidies [B]

(J) Net of Subsidies and Charity [H-I]:

Subtracting the Cost of Charity Care (H) from the amount of Cash Subsidies (I) always equals zero.

(K) Total Charges: Total patient days times the total per diem rate.

(L) Percent of Charges Unreimbursed [J/K]

(M) Government Funding + Uncovered Care [G + L]

(N) DSH Percentage [M - .25]

2.6 Additional DSH Payment For any federal fiscal year in which the State's DSH allotment under §1923(f) of the Act is not otherwise expended, state-operated inpatient hospital DSH payments are increased as follows:

(A) Except as provided in item (B), the amount of the unexpended DSH allotment is prorated among the state-operated inpatient hospitals eligible for a DSH payment under §2.5.

(B) If the DSH payment in item (A) would cause a facility to exceed its facility-specific DSH limit under §1923(g) of the Act, the amount exceeding the limit is prorated among the remaining facilities. This payment formula is applied until either any of the following occur:

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- (1) All of the formerly unexpended DSH allotment is expended, ~~or~~
- (2) All of the state-owned hospitals have DSH payments that equal their facility-specific DSH limits, ~~whichever occurs first~~
- (3) The DSH payments to IMDs exceed the limit established under §1923(h) of the Act.

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